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POLICY

FINANCIAL, BUDGETARY AND ADMINISTRATIVE MATTERS

ANNUAL REVIEW OF THE FINANCIAL SITUATION, 1990

Net flow of contributions by donor and recipient Governments

Report of the Administrator

Addendum

SUMMARY

In accordance with Governing Council decision 84/9 of 29 June 1984, the Administrator hereby provides the Council with information concerning the flow of contributions to and payments from the United Nations Development Programme in respect of each participating Government. The Administrator also provides information on the shortfall of contributions to local office costs after application of the accounting linkage authorized by the Council, as well as on resource availability and utilization for the United Nations Volunteers programme.

INTRODUCTION

1. In its decision 84/9 of 29 June 1984, the Governing Council, inter alia, requested the Administrator "to provide the Governing Council with information concerning the net flow of contributions to and payments from the United Nations Development Programme system in respect of each participating Government".

2. The Administrator is pleased to submit herewith the information requested. Table 1 provides a summary of contributions received during 1990 from each donor country to all sources of funds administered by UNDP. Table 2 provides a summary of contributions received from each recipient country during 1990 as well as expenditures reported in 1990 under each main category. Table 3 lists those countries which, after application of the accounting linkage as authorized by the Governing Council in decision 84/9 did not meet the established target level for Government local office costs. Amounts transferred are reflected in table 2 so that amounts indicated in table 3 represent the shortfall of contributions received in 1990.

3. In order to avoid any misinterpretation of the data contained in these tables, it is important to note that the information has been presented on the following basis:

(a) Income

(i) In both table 1 and table 2, only cash contributions actually received during 1990 have been included;

(ii) In table 2, the amounts shown do not include contributions in kind made by recipient Governments to projects or to local office costs;

(b) Expenditure

(i) All expenditure figures in table 2 have been expressed net of staff assessment and exclusive of related support costs;

(ii) Expenditures under regional and intercountry programmes are not included in table 2.

4. As part of the present addendum, information is also provided on United Nations Volunteers (UNV) resource availability and utilization as annex I.

ABBREVIATIONS

Energy Account	UNDP Energy Account
IPF	Indicative planning figures
SIDFA	Special Industrial Development Field Adviser Programme
SIS	Special Industrial Services
SMF/LDCs	Special Measures Fund for the Least Developed Countries
SPR	Special Programme Resources
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNDP Study Programme	UNDP Study Programme
UNFSTD	United Nations Fund for Science and Technology for Development
UNIFEM	United Nations Development Fund for Women
UNRFNRE	United Nations Revolving Fund for Natural Resources Exploration
UNSO	United Nations Sudano-Sahelian Office
UNV	United Nations Volunteers Programme
VC/VPC	Voluntary Contributions/Voluntary Programme Costs

Table 1. Income to all sources of funds administered by UNDP received during 1990

(Thousands of United States dollars)

	Australia	Austria	Belgium	Byelorussian Soviet Socialist Republic	Canada	Denmark	Finland
I. Voluntary contributions							
UNDP	13 604	10 321	36 374	300	58 333	87 758	49 888
SMF/LDCs	0	0	0	0	0	0	1 753
UNCDF	296	0	1 122	0	86	5 598	3 756
UNFSTD	0	0	0	0	0	0	0
UNIFEM	232	22	242	0	1 154	185	1 252
UNRFNRE	0	0	305	0	0	0	0
UNSO	0	0	0	0	0	1 647	751
UNV	0	29	300	0	0	0	0
UNDP Energy Account	0	0	0	0	0	0	0
UNDP Development Study Programme	0	0	0	0	0	0	0
Subtotal	14 132	10 372	38 343	300	59 573	95 188	57 400
II. Special purpose contributions							
Cost-sharing to: UNDP	118	100	184	0	1 546	1 086	3 993
Others a/	362	0	0	0	0	5 125	0
Trust funds: Tied trust funds	0	0	0	0	0	203	0
Others b/	582	10	93	0	6 107	0	748
Subtotal	1 062	110	277	0	7 653	6 414	4 741
Grand total	15 194	10 482	38 620	300	67 226	101 602	62 141

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Table 1 (Continued)

	France	German Democratic Republic	Germany, Federal Republic of	Holy See	Iceland	Ireland	Italy
I. Voluntary contributions							
UNDP	50 887	589	80 164	3	133	528	36 652
SMF/LDCs	0	0	0	0	0	0	0
UNCDF	1 746	0	0	0	0	0	0
UNFSTD	0	0	0	0	0	0	0
UNIFEM	58	65	678	0	16	14	245
UNRFNRE	0	0	0	0	0	0	0
UNSO	399	0	0	0	0	0	0
UNV	100	0	0	0	0	0	0
UNDP Energy Account	0	0	0	0	0	0	0
UNDP Study Programme	0	0	0	0	0	0	0
Subtotal	53 190	654	80 842	3	149	542	36 897
II. Special purpose contributions							
Cost-sharing to: UNDP	3 162	0	100	0	0	0	15 502
Others a/	607	0	0	0	0	0	1 052
Trust funds: Tied trust funds	0	0	0	0	0	0	0
Others b/	1 268	0	1 969	0	0	0	7 072
Subtotal	5 037	0	2 069	0	0	0	23 626
Grand total	58 227	654	82 911	3	149	542	60 523

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Table 1 (Continued)

	Japan	Luxembourg	Netherlands	New Zealand	Norway	Spain	Sweden
I. Voluntary contributions							
UNDP	96 706	145	83 488	1 713	81 367	8 673	97 505
SMF/LDCs	0	0	0	0	0	0	11 022
UNCDF	1 000	0	6 700	61	4 637	0	9 327
UNFSTD	0	0	0	0	0	0	0
UNIFEM	438	0	798	31	1 233	55	619
UNRFNRE	1 500	0	0	0	0	0	0
UNSO	0	0	0	0	1 532	0	4 239
UNV	0	0	106	0	0	0	0
UNDP Energy Account	0	0	0	0	0	0	0
UNDP Study Programme	0	0	0	0	0	0	0
Subtotal	99 644	145	91 092	1 805	88 769	8 728	122 712
II. Special purpose contributions							
Cost-sharing to: UNDP	1 242	0	21 476	941	2 180	38	2 631
Others a/	500	0	3 598	0	3 228	0	185
Trust funds: Tied trust funds	0	0	0	0	0	0	0
Others b/	3 053	0	1 240	0	3 798	0	6 492
Subtotal	4 795	0	26 314	941	9 206	38	9 308
Grand total	104 439	145	117 406	2 746	97 975	8 766	132 020

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Table 1 (Continued)

	Switzerland	Ukrainian Soviet Socialist Republic	Union of Soviet Socialist Republics	United Kingdom of Great Britain and Northern Ireland	United States of America	Total by fund
I. Voluntary contributions						
UNDP	22 692	751	3 054	48 340	106 977	976 945
SMF/LDCs	0	0	0	0	0	12 775
UNCDF	2 077	0	0	0	2 976	39 382
UNFSTD	0	0	0	0	0	0
UNIFEM	0	0	0	192	691	8 220
UNRFNRE	0	0	0	0	0	1 805
UNSO	0	0	0	0	0	8 568
UNV	185	0	0	0	0	720
UNDP Energy Account	0	0	0	0	0	0
UNDP Study Programme	0	0	0	0	0	0
Subtotal	24 954	751	3 054	48 532	110 644	1 048 415
II. Special purpose contributions						
Cost-sharing to: UNDP	1 283	0	0	3 101	4 090	62 773
Others a/	0	0	0	0	0	14 657
Trust funds: Tied trust funds	0	0	0	0	0	203
Others b/	1 081	0	2 958	105	1 000	37 576
Subtotal	2 364	0	2 958	3 206	5 090	115 209
Grand total	27 318	751	6 012	51 738	115 734	1 163 624

a/ Includes UNCDF, UNRFNRE, UNSO, UNDP Energy Account, UNFSTD and UNIFEM.
b/ Includes trust funds established by the Administrator and other minor trust funds.

Table 2. Income and expenditures by recipient countries during 1990

(Thousands of United States dollars)

	Afghanistan	Albania a/	Algeria	Angola	Anguilla b/	Antigua and Barbuda	Argentina	Aruba c/
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	0	0	9	1	0	0
Transfer to local office costs	0	0	0	0	(1)	(1)	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	0	0	0	0	0	0
Local office costs								
Core budget	0	0	179	0	13	0	165	0
Transfer from VC/VPC	0	0	0	0	1	1	0	0
Extrabudgetary e/	0	0	210	0	3	0	274	13
Total income	0	0	389	0	25	1	439	13
II. Expenditures								
Programme								
IPF, SPR, SIS	6 918	1 498	3 012	8 370	202	293	1 241	(1)
Third-party cost-sharing	0	0	0	0	0	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	6 131	0	1	155	13	4	137	0
Local office costs								
Core budget	1 720	0	633	1 381	0	0	1 130	0
Extrabudgetary	0	0	167	0	0	0	1 086	0
Total expenditures	14 769	1 498	3 813	9 906	215	297	3 594	(1)
Balance	(14 769)	(1 498)	(3 424)	(9 906)	(190)	(296)	(3 155)	14
Cost-sharing expenditures of recipient countries	180	0	966	0	20	0	13 650	50

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Table 2 (continued)

	Bahamas f/	Bahrain	Bangladesh	Barbados g/	Belize h/	Benin	Bermuda f/	Bhutan
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	275	45	0	5	0	8
Transfer to local office costs	0	0	(215)	(45)	0	(5)	0	0
SMF/LDCs	0	0	0	0	0	1	0	2
Trust funds d/	0	0	15	1	0	0	0	6
Local office costs								
Core budget	62	0	27	13	0	0	0	31
Transfer from VC/VPC	0	0	215	45	0	5	0	0
Extrabudgetary e/	4	43	18	0	0	8	0	12
Total income	66	43	335	59	0	14	0	59
II. Expenditures								
Programme								
IPF, SPR, SIS	324	11	22 893	294	268	5 559	1	9 133
Third-party cost-sharing	0	0	867	0	0	0	0	0
SMF/LDCs	0	0	1 956	0	0	177	0	689
Trust funds d/	11	0	1 839	0	1	995	0	834
Local office costs								
Core budget	0	421	1 931	949	0	1 068	0	609
Extrabudgetary	0	80	18	6	0	4	0	18
Total expenditures	335	512	29 504	1 249	269	7 803	1	11 283
Balance	(269)	(469)	(29 169)	(1 190)	(269)	(7 789)	(1)	(11 224)
Cost-sharing expenditures of recipient countries	16	130	1 880	0	112	0	0	288

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Table 2 (Continued)

	Bolivia	Botswana	Brazil	British Virgin Islands b/	Brunei Darussalam j/	Bulgaria g/	Burkina Faso	Burundi
I. Income								
Government contributions								
UNDP - VC/VPC	67	22	0	8	98	0	7	6
Transfer to local office costs	(67)	(22)	0	0	(16)	0	(7)	(6)
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	7	0	0	0	0	0	0
Local office costs								
Core budget	0	160	0	14	0	0	16	28
Transfer from VC/VPC	67	22	0	0	16	0	7	6
Extrabudgetary e/	4	0	531	0	0	0	2	36
Total income	/1	189	531	22	98	0	25	70
II. Expenditures								
Programme								
IPF, SPR, SIS	3 271	2 135	5 284	(55)	5	1 003	11 119	8 538
Third-party cost-sharing	3 115	661	51	0	0	0	0	44
SMF/LDCs	0	250	0	0	0	0	1	161
Trust funds d/	1 597	525	110	5	0	0	3 259	828
Local office costs								
Core budget	924	868	1 548	0	0	0	1 653	1 403
Extrabudgetary	138	1	454	0	0	0	37	46
Total expenditures	9 045	4 440	7 447	(50)	5	1 003	16 069	11 020
Balance	(8 974)	(4 251)	(6 916)	72	93	(1 003)	(16 044)	(10 950)
Cost-sharing expenditures of recipient countries	1 605	838	11 335	85	0	0	44	0

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Table 2 (continued)

	Cape Verde	Cameroon	Cayman Islands f/	Central African Republic	Chad	Chile	China	Colombia
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	8	0	0	100	2 780	1 261
Transfer to local office costs	0	0	(8)	0	0	(100)	0	(18)
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	0	0	10	5	140	3
Local office costs								
Core budget	0	0	0	0	0	100	269	170
Transfer from VC/VPC	0	0	8	0	0	100	0	18
Extrabudgetary e/	2	0	1	0	36	0	416	243
Total income	2	0	9	0	46	205	3 605	1 677
II. Expenditures								
Programme								
IPF, SPR, SIS	1 401	4 496	166	6 453	12 085	4 508	39 737	3 628
Third-party cost-sharing	0	0	0	0	748	0	404	122
SMF/LDCs	176	0	0	105	47	0	0	0
Trust funds d/	2 286	200	0	555	807	4	462	16
Local office costs								
Core budget	931	1 490	0	1 427	1 883	975	1 546	652
Extrabudgetary	0	3	0	2	44	103	316	348
Total expenditures	4 794	6 189	166	8 542	15 614	5 590	42 465	4 766
Balance	(4 792)	(6 189)	(157)	(8 542)	(15 568)	(5 385)	(38 860)	(3 089)
Cost-sharing expenditures of recipient countries	28	1 137	17	0	265	4 484	7 892	6 355

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Table 2 (continued)

	Comoros	Congo	Cook Islands j/	Costa Rica	Côte d'Ivoire	Cuba	Cyprus	Czechoslovakia
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	2	143	0	1 466	262	0
Transfer to local office costs	0	0	(2)	(143)	0	(99)	(52)	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	0	0	0	25	2	0
Local office costs								
Core budget	0	0	0	6	0	126	189	0
Transfer from VC/VPC	0	0	2	143	0	99	52	0
Extrabudgetary e/	0	23	10	10	45	0	3	0
Total income	0	23	12	159	45	1 617	456	0
II. Expenditures								
Programme								
IPF, SPR, SIS	1 579	1 542	215	1 179	5 572	1 335	443	51
Third-party cost-sharing	0	0	114	918	150	0	15	0
SMF/LDCs	592	0	0	0	0	0	0	0
Trust funds d/	894	21	81	173	25	0	15	0
Local office costs								
Core budget	1 127	1 024	0	521	1 811	582	543	0
Extrabudgetary	0	26	0	53	101	0	47	0
Total expenditures	4 192	2 613	410	2 844	7 659	1 917	1 063	51
Balance	(4 192)	(2 590)	(398)	(2 685)	(7 614)	(300)	(607)	(51)
Cost-sharing expenditures of recipient countries	0	0	20	304	1 107	0	99	0

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Table 2 (Continued)

	Democratic Kampuchea	Democratic People's Republic of Korea	Democratic Yemen	Djibouti	Dominica b/	Dominican Republic	Ecuador	Egypt
I. Income								
Government contributions								
UNDP - VC/VPC	0	278	16	3	0	0	652	211
Transfer to local office costs	0	0	(16)	(3)	0	0	(116)	(82)
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	5	1	0	0	0	2
Local office costs								
Core budget	0	116	0	0	26	0	17	67
Transfer from VC/VPC	0	0	16	3	0	0	116	82
Extrabudgetary e/	0	0	0	29	1	11	99	146
Total income	0	394	21	33	27	11	768	426
II. Expenditures								
Programme								
IPF, SPR, SIS	388	3 752	4 131	1 115	392	2 835	3 542	8 774
Third-party cost-sharing	0	0	0	0	0	0	0	117
SMF/LDCs	0	0	243	303	0	0	0	0
Trust funds d/	0	44	558	657	31	(6)	6	33
Local office costs								
Core budget	135	825	892	872	0	625	458	898
Extrabudgetary	0	25	(6)	10	0	16	68	121
Total expenditures	523	4 646	5 818	2 957	423	3 470	4 074	9 943
Balance	(523)	(4 252)	(5 797)	(2 924)	(396)	(3 459)	(3 306)	(9 517)
Cost-sharing expenditures of recipient countries	0	0	0	157	107	373	2 693	818

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Table 2 (Continued)

	El Salvador	Equatorial Guinea	Ethiopia	Fiji g/	Gabon	Gambia	Ghana	Greece
I. Income								
Government contributions								
UNDP - VC/VPC	309	0	145	30	0	0	0	0
Transfer to local office costs	(119)	0	(145)	(30)	0	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	0	1	0	0	0	4
Local office costs								
Core budget	30	0	29	0	532	0	0	0
Transfer from VC/VPC	119	0	145	30	0	0	0	0
Extrabudgetary e/	16	0	45	0	67	2	6	0
Total income	355	0	219	31	599	2	6	4
II. Expenditures								
Programme								
IPF, SPR, SIS	2 208	2 796	14 333	985	525	3 283	7 560	0
Third-party cost-sharing	0	0	75	0	0	0	0	0
SMF/LDCs	0	155	84	0	0	281	70	0
Trust funds d/	18	972	3 329	197	30	557	197	0
Local office costs								
Core budget	630	857	2 397	1 085	1 076	905	1 092	0
Extrabudgetary	77	7	9	93	44	0	34	0
Total expenditures	2 933	4 787	20 227	2 360	1 675	5 026	8 953	0
Balance	(2 578)	(4 787)	(20 008)	(2 329)	(1 076)	(5 024)	(8 947)	4
Cost-sharing expenditures of recipient countries	283	30	337	257	488	39	420	0

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Table 2 (Continued)

	Grenada b/	Guatemala	Guinea	Guinea-Bissau	Guyana	Haiti	Honduras	Hungary a/
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	51	0	25	0	50	808
Transfer to local office costs	0	0	0	0	(14)	0	(50)	(13)
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	10	0	1	0	2	0
Local office costs								
Core budget	0	1	238	0	19	282	0	0
Transfer from VC/VPC	0	0	0	0	14	0	50	13
Extrabudgetary e/	0	150	9	2	11	5	61	0
Total income	0	151	308	2	56	287	113	808
II. Expenditures								
Programme								
IPF, SPR, SIS	121	766	10 024	3 778	3 473	7 663	1 551	353
Third-party cost-sharing	0	1 004	0	0	0	2 994	912	0
SMF/LDCs	0	0	441	422	0	239	0	0
Trust funds d/	21	917	1 980	980	97	1 000	468	0
Local office costs								
Core budget	0	671	955	1 222	352	1 112	547	0
Extrabudgetary	0	31	58	0	8	0	42	0
Total expenditures	142	3 389	13 458	6 402	3 930	13 008	3 520	353
Balance	(142)	(3 238)	(13 150)	(6 400)	(3 874)	(12 721)	(3 407)	455
Cost-sharing expenditures of recipient countries	13	695	32	0	162	35	1 318	0

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Table 2 (Continued)

	India	Indonesia	Iran	Iraq	Jamaica	Jordan	Kenya	Kiribati k/
I. Income								
Government contributions								
UNDP - VC/VPC	4 389	1 100	0	0	69	238	(47)	0
Transfer to local office costs	0	0	0	0	(57)	(238)	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	108	30	0	0	5	0	0	0
Local office costs								
Core budget	122	0	425	789	6	66	0	8
Transfer from VC/VPC	0	0	0	0	57	238	0	0
Extrabudgetary e/	0	501	26	725	433	19	38	0
Total income	4 619	1 631	451	1 514	513	323	(9)	8
II. Expenditures								
Programme								
IPF, SPR, SIS	22 870	11 785	5 223	2 001	672	2 747	11 516	127
Third-party cost-sharing	0	1 726	0	0	9	102	570	0
SMF/LDCs	0	0	0	0	0	0	0	548
Trust funds d/	132	302	0	18	115	28	245	288
Local office costs								
Core budget	1 550	1 635	2 551	1 310	590	717	1 069	0
Extrabudgetary	59	417	24	678	444	29	87	0
Total expenditures	24 611	15 865	7 798	4 007	1 830	3 623	13 487	963
Balance	(19 992)	(14 234)	(7 347)	(2 493)	(1 317)	(3 300)	(13 496)	(955)
Cost-sharing expenditures of recipient countries	0	3 162	40	0	1 710	210	252	5

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Table 2 (Continued)

	Kuwait	Lao People's Democratic Republic	Lebanon	Lesotho	Liberia	Libyan Arab Jamahiriya	Madagascar	Malawi
I. Income								
Government contributions								
UNDP - VC/VPC	570	0	0	51	0	0	68	21
Transfer to local office costs	(59)	0	0	(51)	0	0	(35)	(21)
SMF/LDCs	0	1	0	0	0	0	0	0
Trust funds d/	0	4	0	0	0	0	0	0
Local office costs								
Core budget	0	0	0	0	0	338	33	5
Transfer from VC/VPC	59	0	0	51	0	0	35	21
Extrabudgetary e/	63	0	0	16	0	34	0	0
Total income	633	5	0	67	0	372	101	26
II. Expenditures								
Programme								
IPF, SPR, SIS	79	10 184	430	3 474	2 683	(281)	14 912	13 661
Third-party cost-sharing	0	0	0	158	0	0	0	0
SMF/LDCs	0	710	0	9	0	0	0	171
Trust funds d/	0	1 305	0	715	20	0	186	2 298
Local office costs								
Core budget	236	1 025	743	964	928	1 048	914	930
Extrabudgetary	155	6	2	8	2	353	151	0
Total expenditures	470	13 230	1 175	5 328	3 633	1 120	16 163	17 060
Balance	163	(13 225)	(1 175)	(5 261)	(3 633)	(748)	(16 062)	(17 034)
Cost-sharing expenditures of recipient countries	1 006	0	0	0	0	1 018	0	0

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Table 2 (Continued)

	Malaysia g/	Maldives	Mali	Malta g/	Mauritania	Mauritius	Mexico	Monaco
I. Income								
Government contributions								
UNDP - VC/VPC	385	3	0	100	0	44	625	11
Transfer to local office costs	(218)	(3)	0	(11)	0	(44)	(422)	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	1	0	0	0	2	0	0
Local office costs								
Core budget	0	5	0	0	10	46	1	0
Transfer from VC/VPC	218	3	0	11	0	44	422	0
Extrabudgetary e/	243	0	0	0	0	0	0	0
Total income	638	9	0	100	10	92	626	11
II. Expenditures								
Programme								
IPF, SPR, SIS	1 827	1 363	9 444	236	2 399	1 002	3 005	0
Third-party cost-sharing	0	0	93	0	0	0	0	0
SMF/LDCs	0	268	52	0	517	0	0	0
Trust funds d/	2	409	4 474	0	1 893	0	150	0
Local office costs								
Core budget	655	439	1 924	0	1 372	432	748	0
Extrabudgetary	194	6	0	0	11	11	16	0
Total expenditures	2 678	2 485	15 987	236	6 192	1 445	3 919	0
Balance	(2 050)	(2 476)	(15 987)	(136)	(6 182)	(1 353)	(3 293)	11
Cost-sharing expenditures of recipient countries	6	0	0	0	616	19	411	0

.../...

Table 2 (Continued)

	Mongolia	Montserrat b/	Morocco	Mozambique	Myanmar	Namibia	Nepal	Netherlands Antilles c/
I. Income								
Government contributions								
UNDP - VC/VPC	200	0	190	0	1 838	0	68	0
Transfer to local office costs	0	0	0	0	(104)	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	0	0	0	0	1	0
Local office costs								
Core budget	105	24	564	2	95	380	113	0
Transfer from VC/VPC	0	0	0	0	104	0	0	0
Extrabudgetary e/	0	0	52	3	7	3	21	0
Total income	305	24	806	5	1 940	383	203	0
II. Expenditures								
Programme								
IPF, SPR, SIS	4 819	352	5 845	16 165	13 292	2 482	18 963	300
Third-party cost-sharing	0	4	0	4	0	0	95	0
SMF/LDCs	0	0	0	0	0	0	902	0
Trust funds d/	32	27	30	3 890	12	1 913	2 110	0
Local office costs								
Core budget	522	0	1 005	1 735	1 497	1 256	1 127	0
Extrabudgetary	0	0	79	19	14	2	37	0
Total expenditures	5 373	383	6 959	21 813	14 815	5 653	23 234	300
Balance	(5 068)	(359)	(6 153)	(21 808)	(12 875)	(5 270)	(23 031)	(300)
Cost-sharing expenditures of recipient countries	41	9	1 068	0	0	0	761	46

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Table 2 (Continued)

	Nicaragua	Niger	Nigeria	Niue j/	Oman	Pakistan	Panama	Papua New Guinea
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	0	5	100	1 089	0	0
Transfer to local office costs	0	0	0	(3)	(100)	(91)	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	0	0	0	41	0	0
Local office costs								
Core budget	0	0	223	8	260	102	400	26
Transfer from VC/VPC	0	0	0	3	100	91	0	0
Extrabudgetary e/	12	0	441	0	0	0	17	197
Total income	12	0	664	13	360	1 232	417	223
II. Expenditures								
Programme								
IPF, SPR, SIS	2 367	10 441	10 629	213	229	23 446	1 052	3 000
Third-party cost-sharing	275	0	386	0	0	0	0	575
SMF/LDCs	(69)	0	0	0	0	0	0	0
Trust funds d/	1 754	1 575	3	20	62	129	0	130
Local office costs								
Core budget	778	1 551	1 320	0	512	1 436	648	717
Extrabudgetary	12	61	325	0	0	4	9	61
Total expenditures	5 117	13 628	12 663	233	803	25 015	1 709	4 483
Balance	(5 105)	(13 628)	(11 999)	(220)	(443)	(23 783)	(1 292)	(4 260)
Cost-sharing expenditures of recipient countries	192	0	642	3	4 799	0	35	1 204

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Table 2 (Continued)

	Paraguay	Peru	Philippines	Poland a/	Portugal a/	Qatar	Republic of Korea	Romania
I. Income								
Government contributions								
UNDP - VC/VPC	20	0	717	71	297	100	358	387
Transfer to local office costs	(20)	0	0	0	(30)	0	(358)	(16)
SMF/LDCs	0	0	0	0	0	0	10	0
Trust funds d/	0	0	19	0	0	0	32	0
Local office costs								
Core budget	59	0	808	245	0	180	242	68
Transfer from VC/VPC	20	0	0	0	30	0	358	16
Extrabudgetary e/	4	34	0	0	63	256	9	11
Total income	83	34	1 544	316	360	536	651	466
II. Expenditures								
Programme								
IPF, SPR, SIS	1 156	2 745	8 061	1 032	216	21	2 426	1 643
Third-party cost-sharing	0	0	0	0	0	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	113	104	697	0	0	0	58	0
Local office costs								
Core budget	452	882	942	184	0	159	1 539	241
Extrabudgetary	13	198	46	0	0	439	0	0
Total expenditures	1 734	3 929	9 746	1 216	216	619	4 023	1 884
Balance	(1 651)	(3 895)	(8 202)	(900)	144	(83)	(3 372)	(1 418)
Cost-sharing expenditures of recipient countries	7	878	5	0	12	562	205	0

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Table 2 (Continued)

	Rwanda	Saint Christopher and Nevis b/	Saint Lucia b/	Saint Vincent and the Grenadines b/	Samoa g/	Sao Tome and Principe	Saudi Arabia
I. Income							
Government contributions							
UNDP - VC/VPC	30	0	6	34	0	0	0
Transfer to local office costs	(30)	0	(6)	(34)	0	0	0
SMF/LDCs	0	0	0	0	0	0	0
Trust funds d/	2	0	0	0	0	0	0
Local office costs							
Core budget	0	0	21	0	0	0	1 528
Transfer from VC/VPC	30	0	6	34	0	0	0
Extrabudgetary g/	0	0	0	0	16	10	573
Total income	32	0	27	34	16	10	2 101
II. Expenditures							
Programme							
IPF, SPR, SIS	10 393	289	259	268	1 181	688	1 243
Third-party cost-sharing	82	0	0	0	84	2	0
SMF/LDCs	421	0	0	0	164	574	0
Trust funds d/	1 293	33	17	62	220	261	1
Local office costs							
Core budget	1 544	0	0	0	480	751	835
Extrabudgetary	51	0	0	0	12	6	1 281
Total expenditures	13 784	322	276	330	2 141	2 282	3 360
Balance	(13 752)	(322)	(249)	(296)	(2 125)	(2 272)	(1 259)
Cost-sharing expenditures of recipient countries	111	0	22	94	199	24	3 668

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Table 2 (Continued)

	Senegal	Seychelles i/	Sierra Leone	Singapore j/	Solomon Islands k/	Somalia	Sri Lanka
I. Income							
Government contributions							
UNDP - VC/VPC	0	0	0	220	0	0	985
Transfer to local office costs	0	0	0	(41)	0	0	(12)
SMF/LDCs	0	0	0	0	0	0	0
Trust funds d/	0	0	0	0	0	0	3
Local office costs							
Core budget	0	0	0	20	0	0	0
Transfer from VC/VPC	0	0	0	41	0	0	12
Extrabudgetary e/	29	0	0	3	0	0	63
Total income	29	0	0	243	0	0	1 051
II. Expenditures							
Programme							
IPF, SPR, SIS	7 605	296	4 635	426	711	7 713	7 429
Third-party cost-sharing	262	0	52	0	0	297	0
SMF/LDCs	95	0	143	0	0	260	0
Trust funds d/	3 613	3	1 695	0	41	516	2
Local office costs							
Core budget	1 712	0	1 345	0	0	1 896	772
Extrabudgetary	65	0	2	0	0	40	28
Total expenditures	13 352	299	7 872	426	752	10 722	8 231
Balance	(13 323)	(299)	(7 872)	(183)	(752)	(10 722)	(7 180)
Cost-sharing expenditures of recipient countries	0	0	3	23	0	24	249

Table 2 (Continued)

	Sudan	Suriname c/	Swaziland	Syrian Arab Republic	Territory of Hong Kong m/	Thailand g/	Togo
I. Income							
Government contributions							
UNDP - VC/VPC	0	0	0	99	37	1 802	5
Transfer to local office costs	0	0	0	(99)	(1)	(453)	(1)
SMF/LDCs	0	0	0	0	0	0	0
Trust funds d/	0	0	0	2	0	10	0
Local office costs							
Core budget	0	0	94	46	6	0	95
Transfer from VC/VPC	0	0	0	99	1	453	1
Extrabudgetary g/	35	33	63	32	0	0	1
Total income	35	33	157	179	43	1 812	101
II. Expenditures							
Programme							
IPF, SPR, SIS	8 807	645	640	3 033	65	6 653	6 581
Third-party cost-sharing	2 236	0	78	0	0	147	0
SMF/LDCs	211	0	0	0	0	0	308
Trust funds d/	2 271	(4)	222	35	70	10	1 126
Local office costs							
Core budget	2 708	0	528	1 252	0	1 664	1 160
Extrabudgetary	23	0	17	0	0	35	71
Total expenditures	16 256	641	1 485	4 320	135	8 509	9 246
Balance	(16 221)	(608)	(1 328)	(4 141)	(92)	(6 697)	(9 145)
Cost-sharing expenditures of recipient countries	0	0	816	588	0	0	0

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Table 2 (Continued)

	Tokelau j/	Tonga k/	Trinidad and Tobago	Trust Territory of the Pacific Islands k/	Tunisia	Turkey	Turks and Caicos Islands f/
I. Income							
Government contributions							
UNDP - VC/VPC	0	0	140	0	269	1 081	6
Transfer to local office costs	0	0	(59)	0	(121)	0	0
SMF/LDCs	0	0	0	0	0	0	0
Trust funds d/	0	0	2	0	43	65	0
Local office costs							
Core budget	14	0	30	0	154	789	37
Transfer from VC/VPC	0	0	59	0	121	0	0
Extrabudgetary e/	0	2	34	10	3	0	0
Total income	14	2	206	10	469	1 935	43
II. Expenditures							
Programme							
IPF, SPR, SIS	359	408	355	648	2 412	2 893	21
Third-party cost-sharing	0	12	0	50	0	39	0
SMF/LDCs	0	0	0	0	0	0	0
Trust funds d/	11	24	12	39	0	0	3
Local office costs							
Core budget	0	0	648	0	821	1 097	0
Extrabudgetary	0	0	57	0	58	16	0
Total expenditures	370	444	1 072	737	3 291	4 045	24
Balance	(356)	(442)	(866)	(727)	(2 822)	(2 110)	19
Cost-sharing expenditures of recipient countries	0	0	600	198	299	862	0

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Table 2 (Continued)

	Tuvalu k/	Uganda	United Arab Emirates	United Republic of Tanzania g/	Uruguay	Vanuatu k/	Venezuela
I. Income							
Government contributions							
UNDP - VC/VPC	0	0	700	10	263	0	880
Transfer to local office costs	0	0	(26)	(10)	(205)	0	(210)
SMF/LDCs	0	0	0	9	0	0	0
Trust funds d/	0	0	0	1	0	0	0
Local office costs							
Core budget	0	0	123	2	0	0	99
Transfer from VC/VPC	0	0	26	10	205	0	210
Extrabudgetary e/	18	25	646	15	21	0	52
Total income	18	25	1 469	37	284	0	1 031
II. Expenditures							
Programme							
IPF, SPR, SIS	87	14 267	535	15 383	1 877	469	1 008
Third-party cost-sharing	41	0	0	121	0	0	0
SMF/LDCs	90	144	0	586	0	297	0
Trust funds d/	264	1 736	7	813	9	52	13
Local office costs							
Core budget	0	1 332	302	1 561	407	0	683
Extrabudgetary	0	214	411	128	54	0	42
Total expenditures	482	17 693	1 255	18 592	2 347	818	1 746
Balance	(464)	(17 668)	214	(18 555)	(2 063)	(818)	(715)
Cost-sharing expenditures of recipient countries	0	0	1 222	0	845	0	2 034

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Table 2 (Continued)

	Viet Nam	Yemen	Yugoslavia	Zaire	Zambia	Zimbabwe	Total by Fund
I. Income							
Government contributions							
UNDP - VC/VPC	15	28	775	0	48	61	29 712
Transfer to local office costs	0	(28)	(364)	0	(48)	(61)	(5 085)
SMF/LDCs	0	0	0	0	0	0	23
Trust funds d/	0	7	52	0	0	7	677
Local office costs							
Core budget	198	90	20	0	12	79	12 140
Transfer from VC/VPC	0	28	364	0	48	61	5 085
Extrabudgetary e/	2	98	2	0	3	11	7 635
Total income	215	223	849	0	63	158	50 187
II. Expenditures							
Programme							
IPF, SPR, SIS	33 716	10 693	1 165	12 161	6 843	5 401	692 569
Third-party cost-sharing	203	0	0	0	0	96	20 110
SMF/LDCs	0	554	0	0	0	0	13 347
Trust funds d/	91	389	0	27	442	566	75 294
Local office costs							
Core budget	1 741	1 982	567	1 096	1 290	929	119 742
Extrabudgetary	0	216	0	11	10	46	10 601
Total expenditures	35 751	13 834	1 732	13 295	8 585	7 038	931 663
Balance	(35 536)	(13 611)	(883)	(13 295)	(8 522)	(6 880)	(881 476)
Cost-sharing expenditures of recipient countries	41	635	123	5	0	0	92 773

(Footnotes on following page)

(Footnotes to table 2)

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a/ Local office costs for this country are included under the UNDP Office at Geneva. However, as part of the reorganization of the management of the European programmes, the programmes in this country are to be served from New York.

b/ Local office costs for this country are included under Barbados.

c/ Local office costs for this country are included under Trinidad and Tobago.

d/ Includes UNIFEM, UNSO, UNCDF, UNFSTD, UNRFNRE, UNV, the UNDP Energy Account, trust funds established by the Administrator and other minor trust funds.

e/ Includes 1989 interest on cost-sharing balances apportioned to field offices in the 1990s accounts.

f/ Local office costs for this country are included under Jamaica.

g/ Local office costs for this country include multiple countries/areas, as indicated in footnotes a/ to c/ and f/ to m/.

h/ Local office costs for this country are included under El Salvador.

i/ Local office costs for this country are included under Malaysia.

j/ Local office costs for this country are included under Samoa.

k/ Local office costs for this country are included under Fiji.

l/ Local office costs for this country are included under the United Republic of Tanzania.

m/ Local office costs for this country are included under Thailand.

Table 3. Local office costs obligations: 1990 shortfall after application of the accounting linkage

(Thousands of United States dollars)

Country	Thousands of United States dollars
AFRICA	
Angola	277
Benin	129
Botswana	31
Burkina Faso	230
Burundi	103
Cameroon	481
Cape Verde	90
Central African Republic	172
Chad	218
Comoros	85
Congo	288
Côte d'Ivoire	226
Equatorial Guinea	42
Ethiopia	162
Gambia	81
Guinea-Bissau	148
Kenya	160
Lesotho	39
Liberia	64
Malawi	12
Mali	278
Mauritania	192
Mauritius	10
Mozambique	128
Niger	117
Rwanda	122
Sao Tome et Principe	45
Senegal	213
Seychelles	22
Sierra Leone	72
Swaziland	40
Uganda	117
United Republic of Tanzania	119
Zambia	41
Zaire	140
Zimbabwe	104
Africa sub-total	4 798

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Table 3 (continued)

Asia and the Pacific

Country	
Afghanistan	247
Democratic Kampuchea	10
Fiji	153
Federated States of Micronesia	6
Kiribati	11
Marshall Islands	6
Republic of Palau	5
Solomon Islands	27
Tonga	24
Tuvalu	10
Vanuatu	12
Iran	1 241
Lao People's Democratic Republic	51
Maldives	33
Papua New Guinea	57
Republic of Korea	343
Samoa	40
Cook Islands	12
Asia and the Pacific total	2 288

ARAB STATES

Algeria	114
Bahrain	298
Democratic Yemen	62
Djibouti	180
Jordan	87
Lebanon	199
Libyan Arab Jamahiriya	419
Somalia	146
Sudan	298
Syrian Arab Republic	510
Yemen	53
Arab States subtotal	2 366

EUROPE

Albania	34
Bulgaria	24
Europe subtotal	58

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Table 3 (continued)

LATIN AMERICA AND THE CARIBBEAN

Country	
Argentina	594
Barbados	94
Antigua	43
Dominica	4
Grenada	25
Saint Kitts	31
Saint Lucia	1
Saint Vincent	11
Bolivia	63
Brazil	855
Chile	387
Costa Rica	14
Dominican Republic	215
El Salvador	-
Belize	15
Guatemala	206
Honduras	36
Jamaica	-
Bahamas	3
Bermuda	5
Cayman Islands	13
Nicaragua	194
Paraguay	15
Peru	301
Trinidad and Tobago	-
Aruba	27
Netherlands Antilles	54
Suriname	137
Latin America subtotal	3 343
Grand total	12 853

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Annex

United Nations Volunteers
Resource availability and utilization

(In millions of United States dollars)

	Actual		Projected	
	1989	1990	1991	1992
1. Availability of resources				
Balance as at 1 January	5.20	6.35	6.77	6.39
Voluntary contributions	0.97	0.78	0.80	0.80
Interest and other income	0.21	0.56	0.60	0.60
Partial offset of external costs (from project budget)	3.81	4.04	4.42	5.06
Total available resources	10.19	11.73	12.59	12.85
2. Utilization of resources				
Expenditure	3.84	4.96	6.20	7.07
3. Balance of resources as at 31 December (1-2)	6.35	6.77	6.39	5.78
4. Commitment for future years as at 31 December a/				
(a) in respect of serving volunteers	5.54	6.05	9.56	10.93
(b) in respect of volunteers en route	3.96	3.10	3.42	3.99
5. (a) Estimated deficit in respect of serving volunteers as at 31 December (3-4a)	0.81	0.72	(3.17)	(5.15)
(b) Estimated deficit in respect of serving volunteers and volunteers en route as at 31 December [3-(4a+4b)]	(3.15)	(2.38)	(6.59)	(9.14)

a/ Includes obligations for serving volunteers, plus commitments for posts under recruitment in the year;

1989 Actual - 1801 serving volunteers plus 757 posts under recruitment
1990 Actual - 2055 serving volunteers plus 546 posts under recruitment
1991 Estimates - 2360 serving volunteers plus 600 posts under recruitment
1992 Estimates - 2700 serving volunteers plus 700 posts under recruitment

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